

WITNESS DISCLOSURE
CONSOL. DOCKET NOS. 01-0705, 02-0067, 02-0725

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Mr. Barrett is an Ernst & Young partner based in Atlanta, Ga. Ernst & Young is one of the “Big Four” accounting firms and one of the largest professional services firms in the world. At Ernst & Young Mr. Barrett is the National Director-Electric & Gas Energy Industry, where he specializes in providing audit and advisory services to the electric, gas, water and wastewater industries. He is a Certified Public Accountant in several states; Pennsylvania, Virginia, District of Columbia, and Florida. Mr. Barrett graduated cum laude from the University of Scranton in 1976 with a Bachelor of Science in Accounting. In 1976, Mr. Barrett started his career with the Federal Power Commission, which later became the Federal Energy Regulatory Commission, as a field auditor responsible for completing audits of electric and gas utilities for compliance with the Commission’s Uniform System of Accounts. In 1980, he joined Harvey Hubbell, Inc. a manufacturing company in Orange, CT., as a senior internal auditor. There he was responsible for financial and operational audits of the various divisions of the Company. In 1981, he joined Coopers & Lybrand in their national utility industry program as a supervisor responsible for audits and consulting projects to utilities. He was admitted into the partnership in 1988 and served as the Firm’s national utility industry leader for the business assurance line of business. In 1998, he joined the firm of Ernst & Young in his present role as National Director-Utilities.

Mr. Barrett’s experience includes financial audits of numerous electric and gas utilities and several energy marketers and traders. He has also performed contract audits of power purchase agreements. He has also testified as an expert in regulatory proceedings and arbitrations. In addition to his audit experience his non audit client experience has included

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examinations of prospective financial information and analysis of projections, assistance in mergers and acquisitions including due diligence and financial analysis, financial systems design and implementation and organization and staffing assessments.

Mr. Barrett is a member of the American Institute of Certified Public Accountants and the Maryland Association of Certified Public Accountants. He is a member of the Corporate Accounting Committee of the Edison Electric Institute and American Gas Association. He is the Treasurer of the Alliance to Save Energy. Mr. Barrett also co-authors a biennial report "Survey of FERC Compliance Audit Findings" published by the Corporate Accounting Committee. He has also spoken at numerous industry conferences and training courses sponsored by both industry associations, Coopers & Lybrand and Ernst & Young

Mr. Barrett's CV is attached hereto.

Mr. Barrett will testify that the low-cost LIFO layers were the exclusive asset of Nicor; that Nicor's earlier accounting treatment of various aspects of the PBR program, while perhaps mistaken, was reasonable under the circumstances; and that Nicor's reconciliation of the PBR program results for PGA purposes with respect to 2000, 20001 and 2002 was correct and reasonable. Mr. Barrett may address the purpose, design, and mechanics of Nicor's PBR program proposed in 1996 and approved by the ICC in 1999, and also whether the 1999 PBR program was implemented by Nicor in a manner consistent with its original design and purpose. Finally, Mr. Barrett may provide support to Mr. Feingold with respect to benefits conferred upon Nicor's customers by the PBR program, which benefits the customers may not have realized under the earlier PGA regime. Nicor reserves the right to supplement Mr. Barrett's disclosure.